

TARIFF CHANGES OF INTEREST TO WOMEN

Washington.—Following are the changes made by the new tariff bill in the rates charged for imports of household necessities:

| Present law. | New law. |
|--|---------------------------|
| Sugar 48.5 per cent. | Free after March 1, 1914. |
| Tea Free. | Free. |
| Coffee Free. | Free. |
| Salt 1 pound 7 cents. | Free. |
| Bread 25 per cent. | 25 per cent. |
| Milk Gallon, 2 cents. | Free. |
| Cream 5 cents. | Free. |
| Eggs Dozen, 5 cents. | 2½ cents. |
| Butter Pound, 6 cents. | 1-3 cent. |
| Oatmeal Pound, 1 cent. | Free. |
| Flour Barrel, 45 cents. | 2½ cents. |
| Cheese Pound, 6 cents. | Free. |
| Meat 10 per cent. | 18.90 per cent. |
| Wool yarns 79.70 per cent. | 30.90 per cent. |
| Wool blankets 93.90 per cent. | 35.70 per cent. |
| Wool underwear 79 per cent. | 35 per cent. |
| Wool dress goods for women and children. | 35 per cent. |
| Cotton clothing 50 per cent. | 30 per cent. |
| Cotton table damask 40 per cent. | 25 per cent. |
| Cotton collars and cuffs 64 per cent. | 30 per cent. |
| Cotton stockings 75 per cent. | 40 per cent. |
| Cotton underwear 60 per cent. | 30 per cent. |
| Trimmed hats 72.90 per cent. | 40 per cent. |
| Brooms 40 per cent. | 15 per cent. |
| Oil cloths 44 per cent. | 20 per cent. |
| Wheat Bu., 25 cents. | Free. |
| Potatoes Bu., 25 cents. | Free. |
| Cabbage 2 cents apiece. | Free. |
| Beans and lentils Bu., 45 cents. | 25 cents. |
| Beets 25 per cent. | 5 per cent. |
| Nearly all other vegetables, natural state. | 15 per cent. |
| Vegetables sliced or otherwise prepared. | 25 per cent. |
| Pickles 40 per cent. | 25 per cent. |
| Vinegar, gallon 7½ cents. | 4 cents. |
| Apples, peaches, quinces, plums, and pears, green or ripe. | 10 cents. |
| Edible berries, quart. | ½ cent. |
| Lemons, limes, grapefruit, oranges, pound. | ½ cent. |
| Molasses 48.5 per cent. | Free after March 1, 1914. |
| Cattle, each \$3.75. | Free. |
| Sheep, each 75 cents to \$1. | Free. |
| Barley, bushel 30 cents. | 15 cents. |
| Macaroni, lb. 1½ cents. | 1 cent. |
| Poultry, lb. 3 cents. | 1 cent. |
| Raw wool 43.90 per cent. | Free after Dec. 1. |

NEW TARIFF LAW WILL MAKE MANY RATE REDUCTIONS

Synopsis of Measure on Which Special Session of Congress Has Been Working.

MARKED CHANGES IN THE AVERAGE DUTIES

Democrats Confident That the Country Will Be Benefited by the Alterations, and That Business Will Remain Unaffected — Ad Valorem Rate in the Bill Is From 27 to 29 Per Cent., in Payne-Aldrich Bill They Are 40.12 Per Cent.

Washington.—The Democratic tariff revision bill, first on the program of reforms mapped out when President Wilson came into office, advanced to its last congressional stage when it was brought back to the house from the joint conference committee with the unanimous indorsement of the Democratic conferees.

The measure, of course, has both its friends and enemies. According to the administration, it carries out four of the party promises. Tariff reform, reduction in the high cost of living, campaign against the trusts, in that duties have been taken off of many trust-made articles, and the income tax.

The measure, consequently, has a larger importance than that of a mere tariff reform bill, and its effect must be widespread, both on business and industry, and also in connection with politics. Democratic leaders are confident that business will suffer no untoward effect; that consumers will be benefited.

Changes in the Rates.
The bill imposes an average ad valorem rate of from 27 to 29 per cent. The average for the present Aldrich law is 40.12 per cent. The average for the Wilson-Gorman act was 39.45 per cent.

Duties generally have been reduced on all of the articles that enter into the necessities of life, including the products of the farm as well as manufactured products.

Trust-made products in many cases have been transferred to the free list or the duties at present imposed have been substantially reduced.

The income tax feature of the bill is expected to net some \$83,000,000. It will call for a tax on net incomes of unmarried persons of \$3,000 and upwards and on net incomes of married persons living together, where the wife or husband is dependent, of \$4,000 and upwards.

Experts' estimates indicate a surplus of \$16,000,000 over all expenditures at the end of the present fiscal year.

A rate of 40 per cent. is imposed on stockings and half hose valued at

not more than 70 cents a dozen pairs. For stockings between 70 and \$1.20 a dozen pairs a duty of 40 per cent. was agreed upon.

The conferees eliminated the provision inserted by the senate denying entry into the American market of goods manufactured by children under 14 years of age.

The final agreement provided that any person employed to collect the income tax may be utilized by the secretary of the treasury in the general service of the internal revenue bureau.

Larger Customs Revenues.

"The customs revenues will be larger for the current year, 1914," Senator Simmons said, "because the rates of the Payne-Aldrich law have been for the force quarter, and will continue in force on wool and woolen goods until January 1, and on sugar until March 1. When the next fiscal year begins, July 1, 1914, all the rates of the new law will be in operation and the tariff duties collected will be smaller."

The income tax which is collected for the calendar year can be collected for only ten months of the present year, as the law specified that collection shall not go back of March 1, 1913. The estimated decrease in the total expenditures of the government for 1914, \$6,000,000, is based on the fact that smaller expenditures are expected for the army and navy estimates."

The balance of the total estimates, as given in the treasury estimates, is made up of postal receipts, internal revenue receipts, the profits from public land sales, and other sources of federal income.

Agricultural Products and Provisions.
Cattle, sheep and other domestic animals suitable for use as food, wheat and wheat products and eggs, have been transferred to the free list. Reductions have been made on oats, butter, beets, frozen eggs, peas, green-house stock, zante currants, chocolate and cocoa sweetened and extracts of meats from the rates provided by the house. The rates have been increased over those provided by the house on broken rice, fish packed in oil and ground spices. A rate of 20 per cent. ad valorem is placed on ground spices in addition to the specific rate provided by the house on unground. The senate receded from the reduced rate placed on flaxseed and its amendment placing a duty on bananas. The house classification on lemons and other citrus fruits is accepted.

Papers and Books.

The house rates have been reduced on common paper, box, boards, papers partly covered with metal leaf or gelatine and plain basic papers for albumenizing for photographic printing. The rates provided by the house for surface-coated papers suitable for covering boxes has been increased from 35 to 40 per cent. The senate amendments placing specific rates graduated according to thickness and size have been agreed to with several reductions in the rates provided. The rates agreed to are approximately equivalent to the ad valorem rates provided in the house bill. A specific rate has been placed on lithographic views of scenes and buildings located in the United States instead of the ad valorem rate provided by the house. This amendment results in an increase in the rate of duty.

Cotton Manufactures.

The senate classification of cotton cloth, according to the average num-

ber of the yards contained therein, was accepted, instead of the house provision for the highest number. This slightly decreases the rate of some fancy weaves and novelty cloth, but on the greater bulk of cotton cloth the rate is not affected. The rates on bleached and dyed colored yarns are increased and on cotton yarns and cloth made of yarn, from numbers 79 to 99. The rates on handkerchiefs or muffers, not hemmed, have been reduced from 30 per cent., as provided by the house, to 25 per cent.

MANY WILL PAY INCOME TAX

Estimated That 450,000 Persons Are Affected, and That \$82,298,000 Will Be Raised.

INCOME TAX SCHEDULE.

| | |
|-----------------------------|------------|
| \$3,000 to \$20,000..... | 1 per cent |
| \$20,000 to \$50,000..... | 2 per cent |
| \$50,000 to \$75,000..... | 3 per cent |
| \$75,000 to \$100,000..... | 4 per cent |
| \$100,000 to \$250,000..... | 5 per cent |
| \$250,000 to \$500,000..... | 6 per cent |
| More than \$500,000..... | 7 per cent |

Washington.—According to estimates completed by the treasury experts, 425,000 American citizens must keep such accurate account of their incomes this year that they will be able to report to the income tax collector next spring exactly how much they owe the government under the new income tax law.

So far as the taxable American is concerned, the income tax law is now practically in force against him. While the tariff law in which the law is embodied will not be signed until next week, the first returns do not have to be made to the internal revenue collectors before March 1, 1914. But when the returns are made they will cover the income of citizens from March 1, 1913, to December 31, and the first payment of tax will be for money received during this period.

Every single person (citizen or foreign resident) whose annual income exceeds \$3,000, and every married person with an income above \$4,000, is expected to report his, or her receipts in detail to the government agents March 1 of each year.

To Produce \$82,000,000.

The estimate completed indicates that the income tax will produce \$82,298,000 from the 425,000 persons taxed. To this will be added the \$35,000,000 or more produced by the present corporation tax, which is continued as part of the law.

President Wilson, the federal judges of the supreme court now holding office and employees "of a state or any political subdivision thereof," are the only persons specifically exempted from the tax by the new law. The president and judges now in office were made exempt to escape any questions of the constitutionality of the law, and their successors in office will be compelled to pay the tax.

First Burden Is on Citizen.

The general public is expected to give close study to the new law in the next few months, as the first burden of the tax payment rests with the individual citizen, and his failure to report his income is punishable by a fine.

It is admitted that when first returns are made many taxable persons probably will escape payments, but with each year the government's lists of persons with taxable incomes will be made more nearly complete.

Methods of Collecting Tax.

Two primary methods of collecting the tax are contained in the law. One is that the individual return made by the citizen; the other the returns by corporations and other employers who pay their employees' taxes "at the source." Under the law as it will be signed by President Wilson next week, every large company employing labor will be compelled to report any regular salaries it pays in excess of the \$3,000 figures, and will pay the taxes for its employees and deduct the tax from their pay envelopes.

This "payment at the source" will apply to salaries, rents, interests, royalties, partnership profits and some other sources of income, and persons receiving such incomes must be prepared to show that the money has paid its tax at its source.

In figuring up his net income for the taxpayer, the American business man, after deducting \$3,000 for himself, or \$4,000, if married, will have the right to claim the following additional exemptions:

Necessary expense of carrying on business, not including personal, living or family expenses.

Interest paid out of indebtedness.

National, state, county, school or municipal taxes paid within the year.

Trade losses, or storm or fire losses, not covered by insurance.

Worthless debts charged off during the year.

A reasonable allowance for the depreciation of property.

Dividends from companies whose incomes have already been taxed.

HOW THE NEW INCOME TAX WILL BE LEVIED AND WHAT REVENUE IT IS EXPECTED TO YIELD

| Incomes. | Number. | Total Tax. |
|-------------------------------|---------|--------------|
| \$3,000 to \$5,000..... | 126,000 | \$ 630,000 |
| \$5,000 to \$10,000..... | 178,000 | 5,340,000 |
| \$10,000 to \$15,000..... | 53,000 | 4,240,000 |
| \$15,000 to \$20,000..... | 24,500 | 3,185,000 |
| \$20,000 to \$25,000..... | 10,500 | 2,100,000 |
| \$25,000 to \$50,000..... | 21,000 | 9,660,000 |
| \$50,000 to \$75,000..... | 6,100 | 6,832,000 |
| \$75,000 to \$100,000..... | 2,400 | 4,776,000 |
| \$100,000 to \$250,000..... | 2,500 | 13,775,000 |
| \$250,000 to \$500,000..... | 550 | 8,805,500 |
| \$500,000 to \$1,000,000..... | 350 | 13,553,000 |
| \$1,000,000 or above..... | 100 | 9,301,000 |
| Total..... | 425,000 | \$82,298,000 |

Interest from state, municipal or government bonds.

Must be Entire "Net Income."

It is a clear provision of the law, however, that the taxable person must make a return to the internal revenue collector for his entire "net income," and exemptions claimed under the law must be submitted to the federal officers for them to determine upon their reasonableness or legality.

The amount of the income tax, as finally agreed upon, follows:

From \$2,000 to \$20,000, 1 per cent; from \$20,000 to \$50,000, 2 per cent; from \$50,000 to \$75,000, 3 per cent; from \$75,000 to \$100,000, 4 per cent; from \$100,000 to \$250,000, 5 per cent; \$250,000 to \$500,000, 6 per cent; above \$500,000, 7 per cent.

A single man with an income of \$25,000, for example, would pay 1 per cent on \$17,000 and 2 per cent on \$500, a total tax of \$270. If married, the first tax of 1 per cent, would apply to only \$16,000 of the income.

Ready to Answer Questions.

The treasury department is preparing for a flood of questions about the new income tax, realizing that this feature of the tariff bill about to become law strikes more intimately at the tax paying citizen than do the indirect taxes collected through the customs duties.

Representative Cordell Hull of Tennessee, who drew the income tax provision of the tariff bill which will soon become law, made public a detailed explanation of the tax plan as it will touch the individual citizen.

"The treasury regulations soon to be prepared will make clear to every taxpayer the requirements of the law and its application to income derived from the various kinds of business," Mr. Hull said. "Any person who keeps familiar with his business affairs, during the year should have no difficulty in executing his tax return."

How Tax Is Divided.

"The income tax is divided into two phases, the 'normal' tax of one per cent. on the whole income above \$3,000, and the additional tax that begins with an extra one per cent. above \$20,000 and is graduated to six per cent. above \$500,000. Wherever the income tax is paid 'at the source' by a corporation for its employees or in similar cases, only the one per cent. normal tax is so paid.

"The individual has to pay any additional tax himself. The provisions of the law requiring the tax to be withheld at the source does not take effect until November 1, 1913.

"For the first year the citizen will make return to the local internal revenue collector before March 1, 1914, as to his earnings from March 1, 1913, to the end of this year. The collector will notify him June 1 how much he owes and the tax must be paid by June 30. After next year the tax will apply on the full calendar year.

"If the income of a person is under \$3,000, or if the tax upon same is withheld for payment at the source, or if the same is to be paid elsewhere in the United States, affidavit may be made to such fact and thereupon no return will be required.

Covers Income of All Citizens.

"The tax covers all incomes of citizens of the United States, whether living here or abroad; those of foreigners living in the United States, and the net incomes from property owned or business carried on in the United States by persons living abroad.

"The net income includes all income from salaries or any compensation for personal services; incomes from trades, professions, business, or commerce; from sales or dealings in personal property or real estate; from interest, rent, dividends from securities; for all business carried on for gain.

"Bequests will not be considered income, nor will life insurance paid to a beneficiary or returned to the insured person as a 'paid up' or 'survivor' policy be taxable. Interest on such property will be included as income, however.

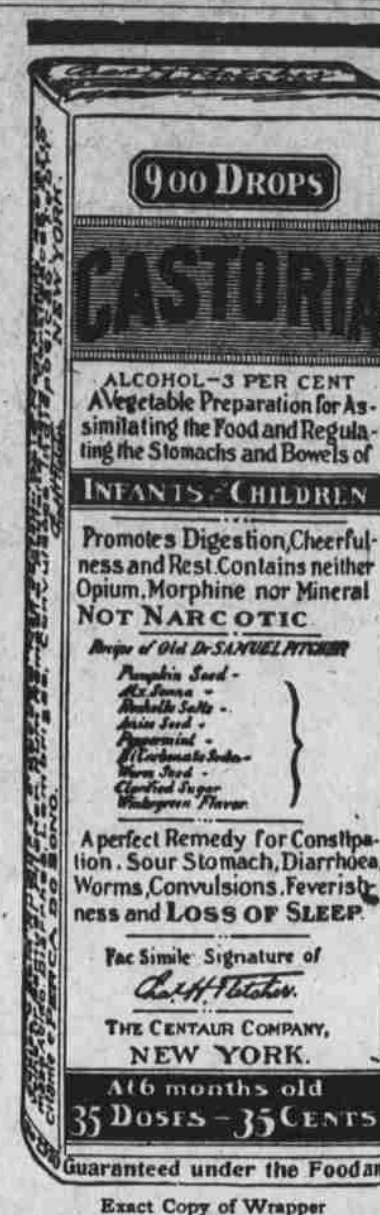
"The amount that may be deducted from a total income includes the cost of carrying on business, actual losses, depreciation allowances, and tax exempt or tax paid money. Living expenses cannot be deducted, nor can money spent for permanent improvements to property.

Forms to Be Ready Soon.

"The form that is to be filled out by the taxpayer will be drawn up soon by the commissioner of internal revenue. The taxpayer will have to give his gross revenue and then specify and claim the deductions to which he feels entitled.

"Unless a man's income tax is 'paid at the source' he must hunt up a tax blank, fill it out, and see that it finds its way to the proper federal official in his district before March 1, 1914.

"Firms, corporations, and the like having the handling of interest, rents, salaries, or other portions of the income of any citizen are compelled to deduct the tax for the individual and pay it to the government. The individual then will receive a receipt showing he has paid his tax."



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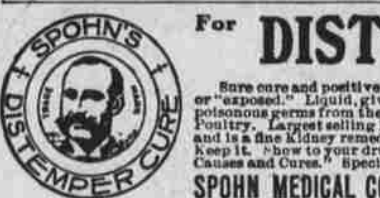
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Sure Proof.

"There were bad spirits at that spiritualistic seance I attended last night."

"Why, could you smell 'em?"

Backache Is a Warning

Thousands suffer kidney ills unawares—not knowing that the backache, head-aches, and dull, nervous, dizzy, all tired condition are often due to kidney weakness alone.

Anybody who suffers constantly from backaches should suspect the kidneys. Some irregularity of the secretions may give just the needed proof.

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A North Dakota Case

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